

City of Canandaigua

General Fund

Water Fund

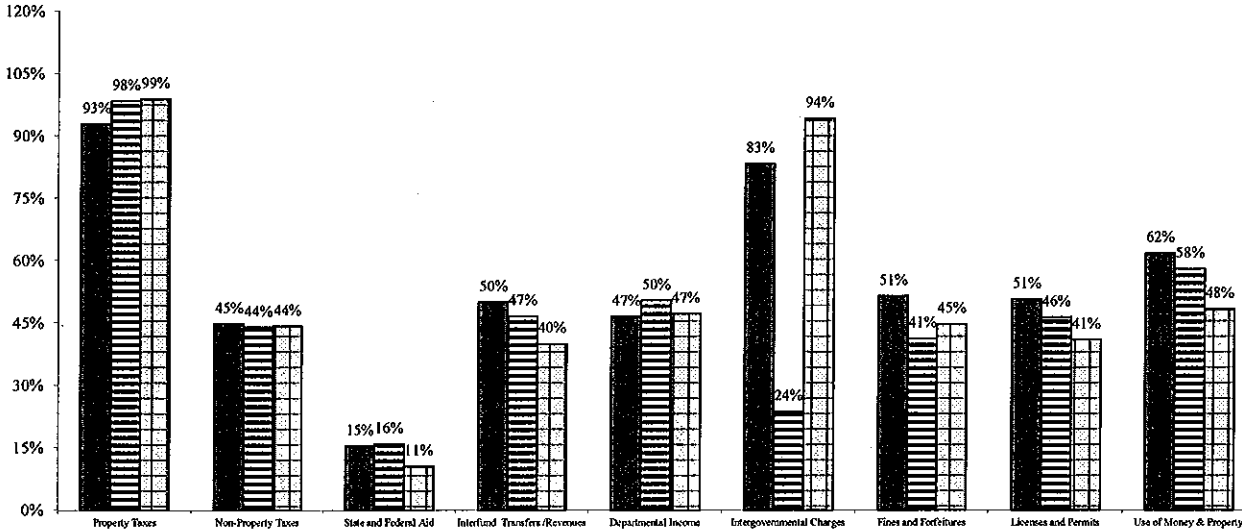
Sewer Fund

for the Six Months Ending June 30, 2013

GENERAL FUND REVENUE

General Fund Major Revenue Categories

2011 2012 2013



Revenue	2011			2012			2013		
	12 Mo Actual	Revenue	% of Actual	12 Mo Actual	Revenue	% of Actual	12 Mo Budget	Revenue	% of Budget
Property Taxes	4,671,030	4,335,329	93%	4,671,767	4,597,665	98%	4,708,084	4,655,779	99%
Non-Property Taxes	4,307,241	1,928,795	45%	4,447,477	1,956,673	44%	4,566,891	2,020,215	44%
State and Federal Aid	1,621,177	250,136	15%	1,732,607	276,854	16%	1,654,419	174,728	11%
Interfund Transfers /Revenues	614,264	307,132	50%	664,864	310,159	47%	824,729	329,865	40%
Departmental Income	437,906	203,775	47%	407,283	205,359	50%	424,276	200,359	47%
Intergovernmental Charges	458,833	382,444	83%	440,093	104,570	24%	402,912	379,659	94%
Fines and Forfeitures	155,422	80,009	51%	149,440	61,661	41%	142,600	63,766	45%
Licenses and Permits	51,921	26,342	51%	63,599	29,485	46%	73,070	29,950	41%
Use of Money & Property	51,374	31,751	62%	44,748	25,962	58%	46,704	22,579	48%
Miscellaneous Revenue	130,662	63,215	48%	9,156	1,078	12%	6,150	7,079	115%
Sale of Property & Comp for Loss	510	5,381	NA	6,679	838	13%	-	15,235	NA
Departmental Income-Condemnation								144,671	
	12,500,340	7,614,309	61%	12,637,713	7,570,304	60%	12,849,835	8,043,885	63%

2nd Qtr Analysis

Property Taxes:

All taxes are billed by May 1st. Variance to Budget is for interest and penalties that are collected all year. As of June 30th collection is as follows:

City Tax:	91.18%
County Tax:	97.03%
Delinquent School Tax	37.93%

Non-Property Taxes:

Sales Tax: On Target for Budget. Consistent with prior period:  
Budget: 4,170,891

	2013	2012	2011
As of June 30th	46.53%	46.13%	45.72%

Occupancy Tax:

Most collections occur 2nd half of year  
Budget: 50,000

Due Dates:	March	5,065	5,479	9,132
June	8,040	8,622	7,707	
September	-	25,510	25,037	
December	-	12,817	11,775	
	13,105	52,428	53,651	

Utilities Tax:

At risk for making budgeted amount  
Budget 180,000

Qrtly Balance:	March	31,485	36,898	41,676
June	34,742	29,926	66,420	
September		55,851	25,562	
December		37,337	61,811	
	66,227	160,012	195,469	

Franchise Tax

Paid twice a year starting August  
Budget 166,000

August	-	81,904	83,039
Feb (recorded in December)	-	83,025	83,928
	-	164,929	166,967

(Received \$79,814 in August - slightly lower than expected)

State and Federal Aid:

Revenue Sharing budgeted amount of \$1.1 million is not paid by the state until last qtr. Only 11% of budget received

Interfund transfers:

Slightly lower because transfers from debt fund for \$185,000 and Kershaw Reserve fund for \$20,000 not recorded as of June 30th

Departmental Income:

Consistent with prior years  
Park and Recreation Fees are recorded 2nd half of year  
Rental housing fees only at 2.1% of budget due to vacancy

Intergovernmental Charges:

Variation in 2012 due to late payment for Town Fire Contract

Fines and Forfeitures:

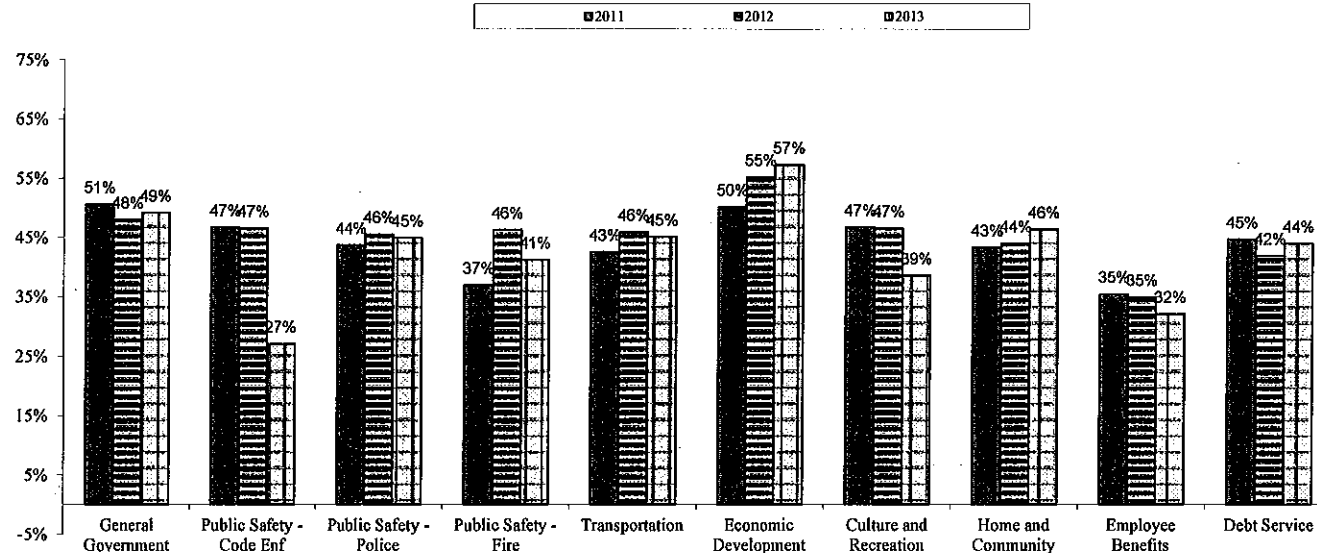
Court fines and Parking tickets on target to make budget

Licenses and Permits:

Dog Licenses: In error used last years budget revenue which included the enumeration. Estimate about \$4,000 gap  
Building permits: Currently at 35% of Budget possible \$10,000 budget Gap

## GENERAL FUND EXPENDITURES

### General Fund Major Expense Categories



Expenditures	2011			2012			2013		
	12 Mo Actual	Expenditures	% of Actual	12 Mo Actual	Expenditures	% of Actual	12 Mo Budget	Expenditures	% of Budget
General Government	1,558,302	788,470	51%	1,658,638	796,248	48%	1,649,950	811,197	49%
Public Safety - Code Enf	131,561	61,411	47%	121,822	56,767	47%	150,101	40,645	27%
Public Safety - Police	2,200,270	962,094	44%	2,201,759	1,002,374	46%	2,262,546	1,017,537	45%
Public Safety - Fire	914,021	338,099	37%	959,237	444,139	46%	1,051,356	433,834	41%
Transportation	1,124,933	479,077	43%	1,130,927	519,109	46%	1,194,365	538,514	45%
Economic Development	117,390	58,875	50%	157,603	87,010	55%	234,984	134,567	57%
Culture and Recreation	875,889	409,595	47%	942,330	438,530	47%	866,313	333,809	39%
Home and Community	477,497	206,933	43%	512,890	225,871	44%	508,782	235,830	46%
Employee Benefits	2,408,807	853,795	35%	2,495,047	872,231	35%	2,702,634	867,354	32%
Debt Service	1,357,451	607,089	45%	1,448,772	607,827	42%	1,409,580	620,705	44%
Interfund Transfer	539,645	210,305	39%	993,699	504,149	51%	1,590,000	722,500	45%
Budget Contingency	-	-	NA	-	-	NA	300,000	-	0%
General Government-Condensation								144,671	
	11,705,766	4,975,743	43%	12,622,724	5,554,255	44%	13,920,611	5,901,163	42%

### 2nd Qtr Analysis

#### Public Safety - Code Enforcement

Lower than expected due to vacancy of CEO Position

#### Public Safety - Fire Department

Slightly lower at 6 months due to vacancy in Fire Inspector position and timing of other expenditures

#### Economic Development

Tracking on budget for year end. Slightly higher at 6 months due to timing of payments for outside agency contracts.

#### Culture and Recreation

Tracking on budget for year end. Parks budget spending same as prior year but budget is higher for 2013 than actual 2012 expenditures so tracking lower for 6 months.

#### Home and Community

Slightly higher at 6 months due to higher than anticipated vehicle repairs, expected to offset increase within DPW Department

#### Employee Benefits

Tracking on budget for year end. Employee Benefit spending is lower due to lower worker's compensation expense for 2013. Many changes happen throughout the year affecting benefit costs as well as retirement expenditure and sick leave buyback costs are not recorded until December.

### Six Month Review of Expenditures by Object:

	Budget	6 Month	% of Budget
Personnel	5,185,609	2,303,272	44.42%

Personnel	VE 12/31/2012	ADD	RTIRE	TERM	STATUS CHANGE	June 30th 2013
Executive	6	1	(1)			6
Legislative	10					10
Clerk-Treasurer	5					5
Assistant	2					2
Code/Planning	4	1	(2)			3
Police	2		(1)	(1)		2
Traffic Control	4	1				5
Fire	13	1		(1)		12
DPW	21					21
Parks	6					6
Water Plant	6					6
Water Distribution	7					7
Sewer Plant	6					6
Total Permanent	61	3	(3)	(1)		60
SEASONAL-ATL/DEPTS	1	50				51
Total Seasonal	1	50				51
Total Personnel	62	53	(3)	(1)		111
Full Time	93	4	(2)	(3)		92
Part Time	28		(1)	(1)		26
Temp	1	50				51

Vacancies in Code Enforcement, Police and Fire attribute to lower than anticipated payroll costs, however, overtime is higher than anticipated in Police and Fire. These overtime budget deficiencies will be offset within the department.

	Current Budget	Actuals 06/30/2013	% Budget
Overtime			
Gen Gov - DPW	4,193.00	1,104.75	26.35
Public Safety - Code Enforcement	-	373.75	-
Public Safety - Police	80,000.00	86,104.44	73.43
Public Safety - Fire	45,000.00	33,123.60	73.61
Transportation	56,324.00	24,920.67	44.25
Culture & Rec - Parks	14,000.00	6,953.27	49.67
Culture & Rec - Recreation	26,556.00	487.07	1.83
Home & Comm - DPW	510.00	713.21	139.85
Total Overtime	236,383.00	133,881.16	56.64

	Budget	6 Month	% of Budget
Supplies and Departmental Equipment	737,572	342,620	46.45%

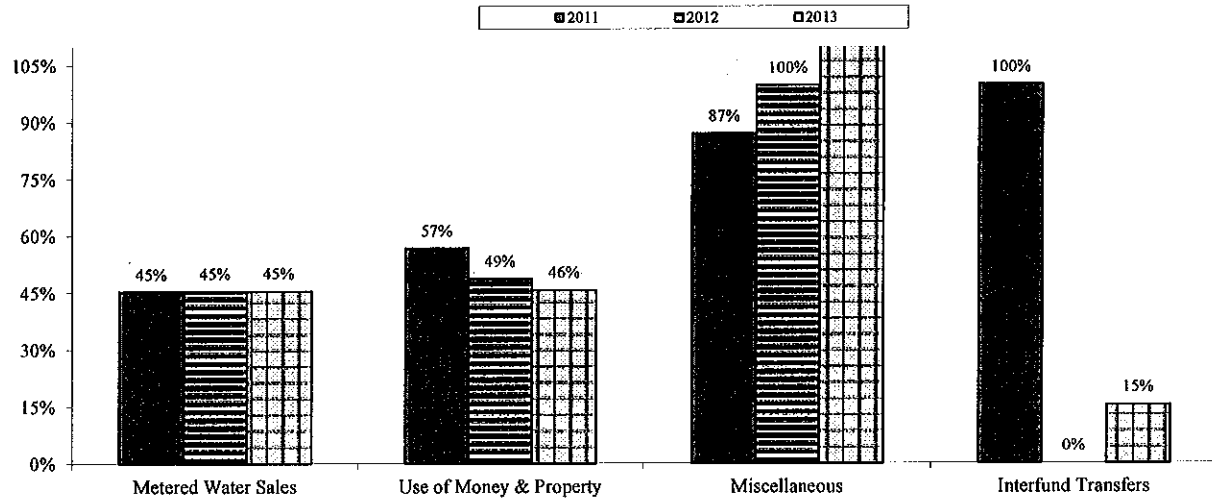
#### Contractual

	1,602,319	725,235	45.26%
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Less PUD/Eminent Domain Expenditures of \$144,671 which is offset by Revenues

## WATER FUND REVENUE

Water Fund Major Revenue Categories



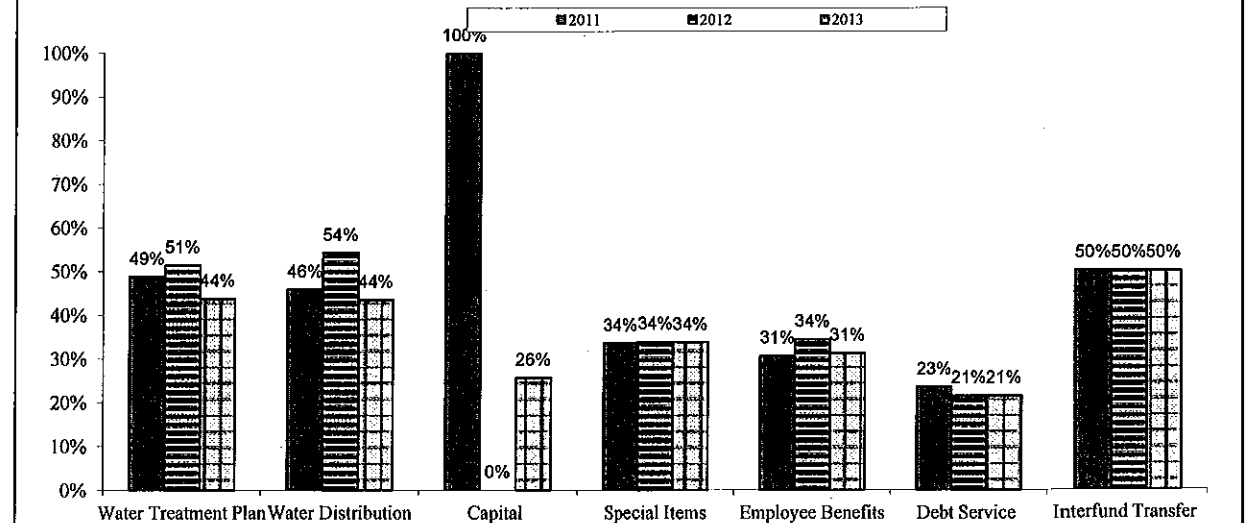
Revenue	2011			2012			2013		
	12 Mo Budget	6 Mo Actual	% of Budget	12 Mo Actual	6 Mo Actual	% of Budget	12 Mo Budget	6 Mo Actual	% of Budget
Metered Water Sales	3,048,012	1,380,767	45%	3,074,155	1,396,268	45%	3,057,057	1,390,612	45%
Use of Money & Property	12,363	7,013	57%	11,266	5,486	49%	11,380	5,204	46%
Miscellaneous	11,870	10,362	87%	4,305	4,296	100%	2,200	4,532	206%
Interfund Transfers	22,871	22,871	100%	101,247	-	0%	144,697	22,207	15%
	3,095,116	1,421,013	46%	3,190,973	1,406,050	44%	3,215,334	1,422,555	44%

**Revenue:**  
**Metered Water Sales** on target as compared to other years. May have some risk due to wet summer, but will not be reflected until 3rd Qtr.

**Expenditures:**  
**Water Treatment Plant** expenditures running lower than expected due to lower than expected Gas & Electric costs and Departmental Supplies  
**Water Distribution** expenditures lower than expected due to lower than expected Departmental Supplies  
**Capital** expenditures are a function on when the capital items are purchased.  
**Employee Benefits** - lower Worker's Compensation amount for 2013. Retirement expense not recorded until December

## WATER FUND EXPENDITURES

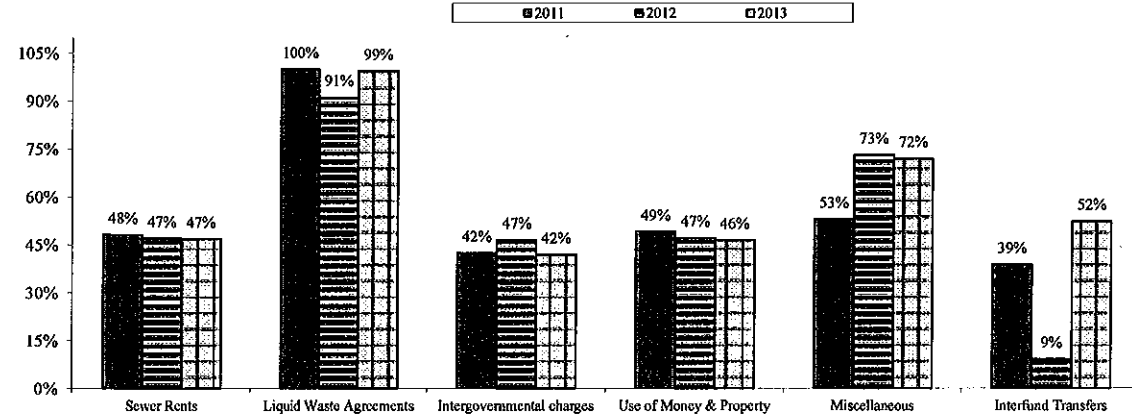
Water Fund Major Expense Categories



Expenditures	2011			2012			2013		
	12 Mo Budget	6 Mo Actual	% of Budget	12 Mo Actual	6 Mo Actual	% of Budget	12 Mo Budget	6 Mo Actual	% of Budget
Water Treatment Plan	774,228	377,713	49%	783,374	402,902	51%	845,379	370,092	44%
Water Distribution	479,120	219,839	46%	485,791	263,565	54%	529,153	230,288	44%
Capital	42,376	42,376	100%	125,300	-	0%	164,697	42,277	26%
Special Items	377,591	126,764	34%	391,653	132,901	34%	405,383	137,027	34%
Employee Benefits	323,384	99,359	31%	349,904	120,642	34%	351,745	110,106	31%
Debt Service	502,740	117,926	23%	527,370	113,303	21%	518,830	111,540	21%
Interfund Transfer	790,000	395,000	50%	490,000	245,000	50%	440,000	220,000	50%
	3,289,439	1,378,977	42%	3,153,392	1,278,313	41%	3,255,187	1,221,330	38%

## SEWER FUND REVENUE

### Sewer Fund Major Revenue Categories



Revenue	2011			2012			2013		
	12 Mo Budget	6 Mo Actual	% of Budget	12 Mo Actual	6 Mo Actual	% of Budget	12 Mo Budget	6 Mo Actual	% of Budget
Sewer Rents	1,298,883	625,678	48%	1,313,310	617,576	47%	1,315,513	616,407	47%
Liquid Waste Agreements	262,656	262,656	100%	269,222	245,571	91%	275,952	274,417	99%
Intergovernmental charges	440,903	187,081	42%	402,687	187,425	47%	434,925	182,324	42%
Use of Money & Property	2,840	1,395	49%	2,888	1,361	47%	2,500	1,161	46%
Miscellaneous	21,359	11,302	53%	14,329	10,482	73%	12,250	8,881	72%
Interfund Transfers	881,426	341,632	39%	629,772	57,774	9%	1,903,629	996,705	52%
	2,908,067	1,429,744	49%	2,632,207	1,120,189	43%	3,944,769	2,079,895	53%

#### Revenue:

**Sewer Rents** on target as compared to other years. May have some risk due to wet summer, but will not be reflected until 3rd Qtr.

**Liquid Waste Agreements** set amount per contract with Ontario County. All excess transferred to Joint Reserve Account.

**Intergovernmental Charges** represent cost charged to Ontario County for operational expenditures. This is dependent on cost and meter flows.

**Interfund Transfers** - represent amounts needed to cover capital and debt service for the Joint County/City Reserve Fund and is dependent on when the costs are expended.

#### Expenditures:

**Sewer Collection** expenditures on target with prior years, percentage higher in 2012 because year end came in lower than expected.

**Sewer Treatment Plant** expenditures on target with prior years, percentage higher in 2012 because year end came in lower than expected.

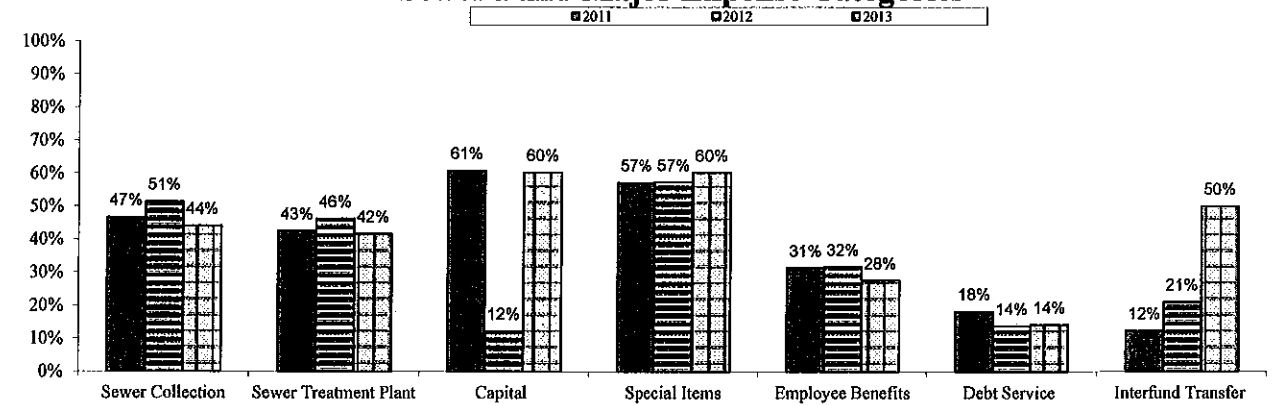
**Capital** expenditures are a function on when the capital items are purchased.

**Employee Benefits** - lower Worker's Compensation amount for 2013. Retirement expense not recorded until December

**Interfund Transfers** - This represents amounts transferred to the reserve funds. 2012 was lower but should have been 50% and was corrected in third qtr. 2011 interfund included a ban payment transferred to the bond capital fund in December.

## SEWER FUND EXPENDITURES

### Sewer Fund Major Expense Categories



Expenditures	2011			2012			2013		
	12 Mo Budget	6 Mo Actual	% of Budget	12 Mo Actual	6 Mo Actual	% of Budget	12 Mo Budget	6 Mo Actual	% of Budget
Sewer Collection	166,631	77,766	47%	174,461	89,754	51%	210,445	92,806	44%
Sewer Treatment Plant	898,313	381,812	43%	823,784	380,819	46%	980,144	408,096	42%
Capital	561,499	341,632	61%	342,704	41,916.95	12%	1,327,954	801,311	60%
Special Items	171,384	98,160	57%	177,678	102,044	57%	189,278	114,089	60%
Employee Benefits	233,820	73,592	31%	227,388	72,204	32%	241,864	66,916	28%
Debt Service	249,793	45,614	18%	442,320	61,117	14%	720,865	102,903	14%
Interfund Transfer	323,842	40,006	12%	324,500	68,313	21%	489,563	244,781	50%
	2,605,282	1,058,581	41%	2,512,835	816,166	32%	4,160,113	1,830,902	44%